

# Exhibit 14

This fifth edition of the *Ethical and Religious Directives for Catholic Health Care Services* was developed by the Committee on Doctrine of the United States Conference of Catholic Bishops (USCCB) and approved as the national code by the full body of the USCCB at its November 2009 General Meeting. This edition of the *Directives*, which replaces all previous editions, is recommended for implementation by the diocesan bishop and is authorized for publication by the undersigned.

*Msgr. David J. Malloy, STD*  
*General Secretary, USCCB*

In 2001 the National Conference of Catholic Bishops and United States Catholic Conference became the United States Conference of Catholic Bishops.

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**GENERAL DECREE ESTABLISHING THE FIFTH EDITION OF THE  
*ETHICAL AND RELIGIOUS DIRECTIVES*  
*FOR CATHOLIC HEALTH CARE SERVICES*  
AS PARTICULAR LAW IN THE DIOCESE OF LANSING**

Mindful of my responsibility as diocesan bishop to safeguard the integrity and unity of the truths of the faith, moral principles, and ecclesiastical discipline in the works of the apostolate pertaining to health care in the Diocese of Lansing (cf. Canons 392, 394, 678, and 747);

I, Most Reverend Earl Boyea, by the grace of God and the Apostolic See Bishop of Lansing, hereby issue this General Decree in accord with canon 29 establishing the Fifth Edition of the United States Conference of Catholic Bishops' *Ethical and Religious Directives for Catholic Health Care Services* as particular law in the Diocese of Lansing.

The Fifth Edition of the United States Conference of Catholic Bishops' *Ethical and Religious Directives for Catholic Health Care Services* is to be promulgated in accord with canon 8, §2 by publication of the text on the internet website for the Diocese of Lansing ([www.dioceseoflansing.org](http://www.dioceseoflansing.org)) and by delivering a copy of same and a copy of this decree to the chief executive officer and the sponsors of all Catholic health care institutions located in the Diocese of Lansing. The provisions of the Fifth Edition of the United States Conference of Catholic Bishops' *Ethical and Religious Directives for Catholic Health Care Services* bylaws shall become effective and binding within the Diocese of Lansing on March 1, 2010, any particular legislation, directives or instructions to the contrary notwithstanding.

Given at the Curia of the Catholic Diocese of Lansing on this, the twenty-second day of January, in the Year of Our Lord, two thousand and ten.

Most Reverend Earl Boyea  
Bishop of Lansing

Msgr. Steven Raica  
Chancellor/Ecclesiastical Notary

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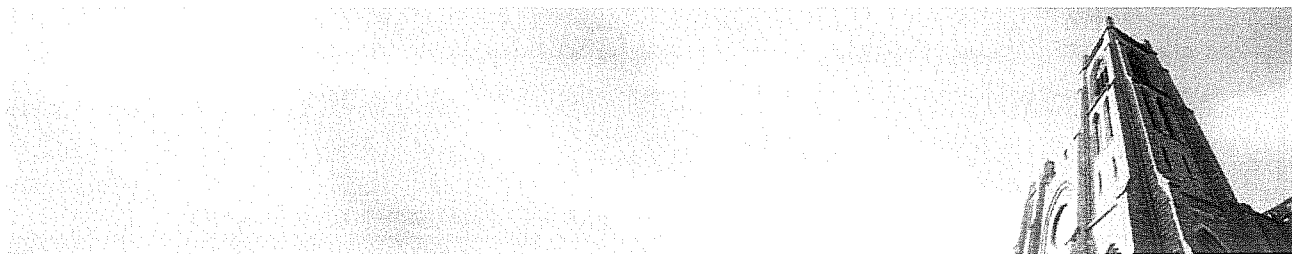
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## History

The Diocese of Lansing, originally comprised of 15 Southern Michigan counties, was established by Pope Pius XI by proclamation dated May 22, 1937. Previously, these counties had been part of the Archdiocese of Detroit and the Diocese of Grand Rapids. In May 1938 with the establishment of the Diocese of Saginaw, the counties of Allegan, Barry and Ionia were annexed from the Diocese of Lansing to the Diocese of Grand Rapids, and the counties of Genesee, Livingston and Shiawassee were annexed from the Archdiocese of Detroit to the Diocese of Lansing. In July 1971 from the Dioceses of Lansing, Grand Rapid and Saginaw, the Dioceses of Kalamazoo and Gaylord were formed. At that time, Washtenaw and Lenawee Counties were annexed to the Diocese of Lansing from the Archdiocese of Detroit.

The Diocese of Lansing is currently comprised of 10 counties covering 6,218 square miles: Clinton, Eaton, Genesee, Hillsdale, Ingham, Jackson, Lenawee, Livingston, Shiawassee and Washtenaw counties. Major cities are Lansing, Adrian, Ann Arbor, Flint, Jackson, Owosso and Ypsilanti. The U.S. 2011 Census estimates the total population in the 10 county area at 1,792,445. *The Official Catholic Directory 2012* approximates the diocesan Catholic population at 207,023.

## Bishops of Lansing

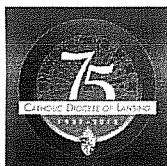
**Most Reverend Joseph H. Albers** of the Archdiocese of Cincinnati was appointed first bishop of Lansing in 1937 and served until his death in 1965.

**Most Reverend Alexander M. Zaleski** of the Archdiocese of Detroit became the second bishop of Lansing in 1965 and served until his death in 1975.

**Most Reverend Kenneth J. Povish** of the Diocese of Crookston became the third bishop of Lansing in 1975 and served until his retirement in 1995. He died Sept. 5, 2003.

**Monsignor Carl F. Mengeling** of the Diocese of Gary became the fourth bishop of Lansing upon ordination and installation on Jan. 25, 1996.

**Most Reverend Earl Boyea** of the Archdiocese of Detroit was installed as the fifth bishop of Lansing on April 29, 2008.



Diocese of Lansing 75th Anniversary

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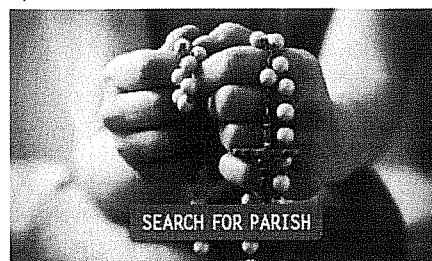
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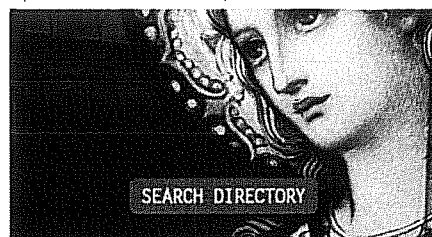
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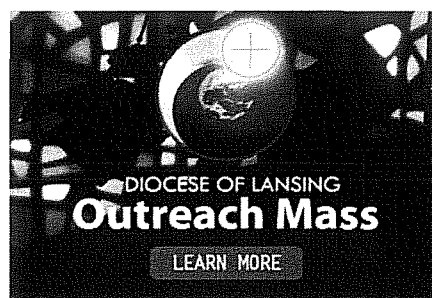
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Catholic, Christian organizations and churches. *Apostolicam Actuositatem*, Decree on the Apostolate of the Laity at ¶4.

101. Catholic Health East has basic principles which guide its decisions to partner with other entities in the provision of health care services:

- Compliance with the Ethical and Religious Directives;
- Being faithful to Catholic Social Justice Tradition; and
- Their values resonate with values of Catholic Health East.

102. Before agreeing to any potential partnership, Catholic Health East is obligated to discuss the matter with its canonical Sponsors and the local bishop.

103. Central to Catholic Health East's decision to partner with another organization is whether the potential partner reflects the values inherent in the Catholic health ministry and recognizes the basic values such as justice for all, basic human rights of all persons, the dignity of the human person, and reverence for all creation.

**F. Catholic Health East is included in IRS Group Ruling Given to the United States Conference of Catholic Bishops and the Official Catholic Directory**

104. Throughout its existence, continuing to today, Catholic Health East has been a non-profit, tax-exempt corporation. *See supra* at ¶ 10.

105. At the time of its formation, Catholic Health East applied for inclusion in the United States Conference of Catholic Bishops Group Ruling regarding the tax exempt status of Catholic institutions. *See* Application for Inclusion in USCC Group Ruling, a true and correct copy of which is attached hereto as Exhibit 18.

106. The United States Conference of Catholic Bishops granted Catholic Health East's application.

death, transformed by the resurrection, as an opportunity for a final act of communion with Christ.” Ethical and Religious Directives at 6.

76. As set forth in Catholic Health East’s Code of Conduct, its employees and partners in its health care ministry must follow the Ethical and Religious Directives. CHE Code of Conduct at 4, a true and correct copy of which is attached hereto as Exhibit 15. The Ethical and Religious Directives are applicable to “all activities on behalf of or in relation to CHE.” *Id.*

77. To ensure that Catholic Health East is following the Ethical and Religious Directives, individual hospitals and Catholic Health East have ethics committees to review health care issues which raise questions under the Ethical and Religious Directives. The ethics committees review these issues with the ultimate goal of providing health care in a manner consistent with the Ethical and Religious Directives. Typically, when issues arise, the ethics committee will meet, discuss, and pray for guidance about the best way to handle particular situations.

78. Failure to comply with the Ethical and Religious Directives and Catholic principles can have severe consequences. For example, if the diocesan bishop determines that a Catholic hospital violated the Ethical and Religious Directives, he can revoke its Catholic identity.

**B. Catholic Health East Does Not Discriminate On The Basis Of Religion.**

79. Because Catholic Health East is a Roman Catholic organization built on a history and tradition of social justice and inclusivity, it provides health care services and pastoral care to all in need, without regard to race, gender, ethnicity, creed or religion.

80. This is consistent with the Catholic commitment to engaging in fellowship and promoting unity among all men, regardless of religion. As the documents of Vatican II decreed:

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date: June 12, 2013**

**Person to Contact:**

Roger Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

53-0196617

**Group Exemption Number:**

0928

United States Conference of Catholic  
Bishops  
3211 4<sup>th</sup> Street, NE  
Washington, DC 20017-1194

Dear Sir/Madam:

This responds to your June 5, 2013, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2013*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2013* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

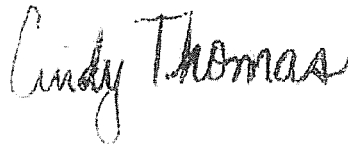
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive, flowing style.

Cindy Thomas  
Manager, Exempt Organizations  
Determinations